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**PART II—Section 4**

**Statutory Rules and Orders issued by the  
Ministry of Defence**

**MINISTRY OF DEFENCE**

**S.R.O. 264, dated 3rd Sep. 1959.**—In exercise of the powers conferred by sub-section (2) of section 12 of the National Cadet Corps Act, 1948 (31 of 1948), read with sub-rule (2) of rule 42 of the National Cadet Corps Rules, 1948, the Central Government hereby appoints Cdr. N. H. K. Vacha, I.N., Commander No. 5 Circle Cadet Corps to be a member of the State Advisory Committee of the National Cadet Corps for the State of Bihar and makes the following further amendment in the notification of the Government of India in the Ministry of Defence, No. S.R.O. 308, dated the 21st August 1957, namely:—

In the said notification, for the entry “10. Lt. Col. D. S. Gomanpuri, Commander No. 5 Circle Cadet Corps.”, the entry “10. Cdr. N. H. K. Vacha, I.N., Commander No. 5 Circle Cadet Corps.” shall be substituted.

M. M. SEN, Dy. Secy.

**S.R.O. 265, dated 7th Sep. 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Meerut, by reason of the acceptance by the Central Government of the resignation of Lt. Col. N. S. Dharaskar.

[No. 19/6[G/L&C]52.]

**S.R.O. 266, dated 7th Sep. 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify the nomination of Lt. Col. R. Tripathi, as a member of the Cantonment Board, Meerut, *vice* Lt. Col. N. S. Dharaskar resigned.

[No. 19/6[G/L&C]52.]

**S.R.O. 267, dated 7th Sep. 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Jabalpur, by reason of the acceptance by the Central Government of the resignation of Capt. V. R. Vijayarangam.

[No. 19/9[G/L&C]56.]

**S.R.O. 268, dated 7th Sep. 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify the nomination of Capt. Dildar Singh, as a member of the Cantonment Board, Jabalpur, *vice* Capt. V. R. Vijayarangam resigned.

[No. 19/9[G/L&C]56.]

**S.R.O. 269, dated 4th Sep. 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government hereby notifies that a vacancy has occurred in the membership of the Cantonment Board, Meerut, by reason of the acceptance by the Central Government of the resignation of Shri Inder Sain, an elected member of the Cantonment Board.

[No. F. 29/47/G/L&C/56/417-S/D(C&L).]

**S.R.O. 270, dated 9th Sep. 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Secunderabad, by reason of the acceptance by the Central Government of the resignation of Lt. Col. H. S. Sidhu.

[No. 19/4/G/L&C/53.]

**S.R.O. 271, dated 9th Sep. 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify the nomination of Lt. Col. G. G. Rochlani, as a member of the Cantonment Board, Secunderabad, vice Lt. Col. H. S. Sidhu resigned.

[No. 19/4/G/L&C/54.]

**S.R.O. 272, dated 9th Sep. 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Kanpur, by reason of the acceptance by the Central Government of the resignation of Shri B. N. Rai, Magistrate, 1st class.

[No. 19/5/G/L&C/56.]

**S.R.O. 273, dated 9th Sep. 1959.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that Shri Mahesh Chandra, Magistrate, 1st class, has been nominated, as a member of the Cantonment Board, Kanpur, by the District Magistrate, Kanpur, in exercise of the powers conferred under section 13(3) (b) *ibid* vice Shri B. N. Rai, Magistrate, 1st class resigned.

[No. 19/5/G/L&C/56.]

**S.R.O. 274, dated 8th Sep. 1959.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), and in supersession of the notification of the Government of the late N. W. Province and Oudh, Miscellaneous General Department, No. 1427, dated the 22nd April, 1882, the Cantonment Board, Landour, with the previous sanction of the Central Government hereby imposes on all houses situated within that cantonment an annual tax at the rate of ten per cent of the annual value thereof.

[No. F. 53/38/G/L&C/59/2112-G/D(C&L).]

**S.R.O. 275, dated 3rd Sep. 1959.**—The following bye-laws for the regulation of collection and recovery of tax on trades, professions and callings in the Shillong Cantonment, made by the Cantonment Board, Shillong, in exercise of the powers conferred by sub-section (3) of section 282 and section 283 of the Cantonments Act, 1924 (2 of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government as required by sub-section (1) of section 284 of the said Act, namely:—

#### BYE-LAWS FOR THE REGULATION OF COLLECTION AND RECOVERY OF TAX ON TRADES, PROFESSIONS AND CALLINGS IN THE SHILLONG CANTONMENT.

1. On or before the 1st April of each year, the Cantonment Board shall cause to be prepared in the form A appended to these bye-laws a list of persons liable to pay the Tax.

2. When the list has been prepared, the Board shall give public notice thereof and any person shall be at liberty to inspect it and to make extracts therefrom free of charge.

3. Any objection to an entry in the aforesaid list shall be made in writing to the Executive Officer within 15 days of the publication of the notice under bye-laws 2, stating the grounds on which the objection is based and supported by documentary evidence, if any.

4. The Cantonment Board shall consider and dispose of the objections and cause any amendment necessary to be made to the list, and a public notice to the effect that the list has been duly settled shall be published. This list shall be in force upto the 31st March of the year next following and shall be conclusive evidence of the liability or extent of liability of persons to pay the tax.

5. Soon after the publication of notice under bye-law 4, the Executive Officer shall cause to be presented a bill for the tax to each person included in the aforesaid list in the manner laid down in section 254 of the Cantonments Act, 1924.

6. The bills issued under these bye-laws shall be paid at the office of the Cantonment Board within 30 days of the presentation thereof.

7. The Board may at any subsequent time for due and sufficient cause amend the list and bye-laws 2, 3 and 4 shall apply in respect of such amendment as they apply in respect of the original list.

8. Every person commencing or ceasing to carry on a trade, profession or calling in the Cantonment shall within 15 days of so commencing or ceasing give intimation of the fact to the Executive Officer. Every person liable to the tax who changes the designation of his firm or the nature of his trade, profession or calling or the place of business shall likewise give intimation to the Executive Officer within 15 days of such change.

9. The Cantonment Board shall also cause to be prepared in Form B appended to these bye-laws, a demand and collection register in which the names of all persons liable to pay the tax shall be entered, and shall cause such register to be corrected from time to time as may be required.

10. A contravention of bye-law 8 shall be punishable with fine which may be extended to fifty rupees.

[No. F. 12/25/G/L&C/59/2377-G/D(C&L).]

FORM 'A'

ASSESSMENT LIST (See By-Law No. 1)

| Sl. No. | Description of place of business | Name and address of assessee | Proposed Assessment                       |                              | Result of Assessment                         |                              | Remarks |
|---------|----------------------------------|------------------------------|---|------------------------------|--|------------------------------|---------|
|         |                                  |                              | Trade, Profession or calling taxed<br>(a) | Amount of tax payable<br>(b) | Trade, Profession or calling assessed<br>(c) | Amount of tax payable<br>(d) |         |
|         |                                  |                              |   |                              |  |                              |         |

FORM 'B'

DEMAND AND COLLECTION REGISTER REGARDING THE TAX ON TRADES, PROFESSIONS AND CALLING IN THE  
SELLING CANTONMENT FOR THE YEAR \_\_\_\_\_ (See Bye-law No. 9)

| Sl. No. | Name and address of person from whom due | Trade, Profession or calling | Demand Amount | Arrears from previous year | Date of payment | No. & date of receipt | Collection Amount | Collection of arrears of previous year | Amount remitted or written off | Balance | Remarks |
|---------|--|------------------------------|---------------|----------------------------|-----------------|-----------------------|-------------------|--|--------------------------------|---------|---------|
|---------|--|------------------------------|---------------|----------------------------|-----------------|-----------------------|-------------------|--|--------------------------------|---------|---------|

CANTONMENT—WATER TAX

**S.R.O. 276, dated 8th Sep. 1959.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), the Cantonment Board, Khas Yol, with the previous sanction of the Central Government, hereby imposes the following tax in the Cantonment of Khas Yol, namely:—

Water Tax at the rate of ten per cent and five per cent per annum of the annual value of the buildings situated within 50 and 100 meters respectively of the nearest water tap provided by the Cantonment Board, payable by the occupiers of such buildings.

*Exemptions.*—No tax as aforesaid shall be payable in respect of—

- (i) Government buildings in the occupation of persons subject to the Army Act, 1950;
- (ii) Government buildings having water connection otherwise than through the Cantonment Board;
- (iii) buildings owned or occupied by the Cantonment Board for a public purpose; and
- (iv) buildings wholly and exclusively occupied for a religious or charitable purpose and yielding no income by way of rent.

*Explanation.*—The distance of 50 and 100 meters will be measured by the shortest public way or the way actually adopted whichever is less, between the water tap and the building or the compound limit where a building has a compound.

[No. F. 53/32(55) | G | L & C | 56 | D (C & L).]

PRITAM SINGH, Under Secy.

